## Amendments to the Claims:

The following listing of claims will replace all prior versions, and listings, of claims in the application:

- 1. (Original) A device for controlling an internal combustion engine with a variable valve system characterized in that, while the piston descends just after the combustion in the cylinder, the intake valve is opened by the variable valve system for intake valve such that the intake air is supplied into the cylinder form the engine intake system.
- 2. (Original) A device for controlling an internal combustion engine according to claim 1 wherein, said intake valve is opened when the secondary air is required in the engine exhaust system.
- 3. (Currently Amended) A device for controlling an internal combustion engine according to elaim 1 or 2 claim 1 wherein, when the pressure in the cylinder becomes lower than the atmospheric pressure, said intake valve is opened by said variable valve system for intake valve such that the intake air is supplied into cylinder from the engine intake system.
- 4. (Currently Amended) A device for controlling an internal combustion engine according to claim 1 or 2 claim 1 wherein, the pressure in the cylinder is lowered by opening the exhaust valve by the variable valve system for exhaust valve before said intake valve is opened just after the combustion.
- 5. (Original) A device for controlling an internal combustion engine according to claim 4 wherein, said exhaust valve opened by said variable valve system for exhaust valve just after combustion causes to exhaust the exhaust gas from the cylinder, and said intake valve opened

by said variable valve system for intake valve just after the combustion causes to supply the intake air into the cylinder, such that the engine operation can be changed from a 4-stroke operation to a 2-stroke operation

- 6. (Currently Amended) A device for controlling an internal combustion engine according to any one of claims 1-5 claim 1 wherein, said variable valve system is an electromagnetic actuator.
- 7. (New) A device for controlling an internal combustion engine according to claim 2 wherein, when the pressure in the cylinder becomes lower than the atmospheric pressure, said intake valve is opened by said variable valve system for intake valve such that the intake air is supplied into cylinder from the engine intake system.
- 8. (New) A device for controlling an internal combustion engine according to claim 2 wherein, the pressure in the cylinder is lowered by opening the exhaust valve by the variable valve system for exhaust valve before said intake valve is opened just after the combustion.
- 9. (New) A device for controlling an internal combustion engine according to claim 2 wherein, said variable valve system is an electromagnetic actuator.
- 10. (New) A device for controlling an internal combustion engine according to claim 3 wherein, said variable valve system is an electromagnetic actuator.
- 11. (New) A device for controlling an internal combustion engine according to claim 4 wherein, said variable valve system is an electromagnetic actuator.
- 12. (New) A device for controlling an internal combustion engine according to claim 5 wherein, said variable valve system is an electromagnetic actuator.